

State of California
BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

Regulation 4055. WHERE PURCHASED; DISTRIBUTORS' DISCOUNT.

Reference: Sections 30161, 30166 and 30167, Revenue and Taxation Code.

Cigarette tax stamps and meter register settings allowing the imprinting of meter impressions may be purchased by licensed distributors at locations designated by the board. The tax stamps and meter register settings may be purchased for cash, and when authority has been granted in writing to a distributor, the tax stamps and meter register settings may be purchased on a deferred payment basis. In either case, a discount as provided by law will be allowed to a licensed distributor.

History: Adopted September 13, 1961.

Amended January 12, 1968.

Amended September 26, 2001, effective February 15, 2002. Replaced "designated branch offices of banks located throughout the State. A list of the bank branch offices designated to sell stamps and set meter registers is available at offices of the board" with "locations designated by the board" and replaced "indicia" with "tax stamps and meter register settings".